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on the same tide with her belligerent neighbors, and the emergencies of the war seem destined to bring unusual changes to one of the most conservative and economically backward of European states.

Recent events in the Peninsula indicate that if trouble occurs in Spain during the present conflict, the explanation will be, not a violent insistence that Spain join the forces with or against the Allies, but simply a blind protest against impending famine regardless of causes. In view of this situation, the present volume would have been perhaps more interesting and illuminating, had more attention been given to the fiscal attitude of the government toward the food problem. This is obviously destined to be the most engrossing question before the Spanish people and their officials for some time to come. The very fact that it is scarcely touched upon in Sr. Alba's work may, in itself, be an indication of the reason for the ominous impatience of the populace in various parts of the country.

JULIUS KLEIN.

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#### NEW BOOKS

CUSTIS, V. *The state tax system of Washington*. (Seattle: University of Washington. 1916. Pp. vi, 142.)

Most of the studies relating to the tax system of a single state are locally centered. Each deals with the peculiarities of one state, the history of its tax system, its present situation and needs. General principles come in, if at all, only as a solvent for local problems. Dr. Custis has dealt with the tax system of Washington in a broader manner. He starts with the general principles involved in taxation for state and local purposes and reviews the progress toward new things in taxation that is being made in other states before taking up the local situation. It is not, however, to be understood that the local situation is on that account not well and fully described. The book is published by the University Extension Division of the University of Washington, and reads as though it originated in a series of extension lectures, designed to give the people of that state instruction in the general principles of taxation as well as knowledge of their own system. No definite program of reform is advocated. Yet one gathers that the author favors centralized administration, a state income tax, partial separation, and a little classification. It is hard to point to any other one volume that contains so extended a survey of state and local taxation in the United States. It is a pity that it is printed in such fine type that it is very trying to read.

CARL C. PLEHN.

FLORA, F. *Manuela della scienza delle finanze*. Fifth edition. (Livorno: Giusti. 1917. Pp. xxxiv, 871.)

GAFFNEY, J. P. *Taxation and new sources of revenue*. (Philadelphia: Finance Committee. 1916. Pp. 22.)

GIRAULT, A. *La politique fiscale de la France après la guerre*. (Paris: Librairie de la Société du Recueil Sirey. 1916.)

GROSSOT, T. *Pour augmenter la puissance financière de la France*. (Bourges: Fovier. Pp. 12.)

HANNAN, W. E. *Property exempt from taxation in the forty-eight states*. University of the State of New York Bulletin, No. 638. New York State Library, Legislation Bulletin 42. (Albany. 1917. Pp. 239.)

The data are grouped under the following heads: 1. Constitutional and statutory provisions showing property exempt from taxation in all states; 2. Subject digest of property exempt from taxation by statute; 3. Tables showing value of public property and taxable and exempt property in all the states; 4. Tables showing the amount of property exempt in the states of Connecticut, Massachusetts, New Jersey, and Rhode Island; 5. For the state of New York from 1900 to 1915; 6. For each county of New York state from 1900 to 1915; 7. Tables showing inheritance tax rates and amount of exemptions.

HARISTOY, J. *L'impôt sur le revenu. Loi de finances du 15 juillet 1914. Loi du 29 décembre 1915, art. 5*. Second edition. (Paris: Giard & Brière. 1917. 3.50 fr.)

HUSSON, L. *Les services industriels de l'Etat et leurs méthodes financières*. (Paris: Giard & Brière. Pp. 157.)

JÈZE, G. *Les finances de guerre de l'Italie*. (Paris: Giard & Brière. 1916. 3 fr.)

LEFEUVRE-MEAULLE, H. *La Grèce économique et financière en 1915*. (Paris: Alcan. 1916. Pp. 258.)

LEVINE, L. *Equalizing tax burdens in Montana*. Reprinted from the *Daily Missoulian*. (Missoula, Mont.: 1917. Pp. 15.)

LEWIS, D. B. *Income tax guide for individuals; the federal income tax law as amended September 8, 1916, the Massachusetts income tax law of 1916*. (Boston: D. B. Lewis & Co. 1916. Pp. 50. \$1.50.)

MATHEWS, J. M. *Principles of American state administration*. (New York: Appleton. 1917. Pp. xiii, 533. \$2.50.)

Contains two chapters (pp. 215-295) on state finance with critical and historical discussion of the general property tax; equalization; assessment; tax commissions; taxation of corporations; classification of taxable property; accounting methods; accounts; and a bibliography of two pages.

MILLER, E. T. *A financial history of Texas*. Bulletin of the University of Texas, 1916, no. 37. (Austin: Univ. of Texas. 1916. Pp. viii, 444. \$1.)

This is one of the studies in local financial history resulting under the auspices of the Carnegie Institution.

The financial history recorded here is in part kaleidoscopic in the bewildering rapidity of its changes. As the author says in his preface: "Texas has been under the flags of France, Spain, Mexico, the Republic of Texas, the Confederate States of America, and the United States." The early changes in government passed, however, so rapidly that but scant traces are left today of their influence on the financial system. The Spanish period is passed over briefly in a few pages. The revolutionary period, with its makeshifts in finance, is also very briefly told. The interesting period of the Republic is, however, treated more fully. Compared with her sister states, Texas had a novel experience in being for a time an independent state with power to levy customs and to issue money. But outside of this, which is interesting for its novelty, it appears that the most significant thing in this stage of the development is the beginnings of the property tax. Here we find history repeating itself and a property tax commencing as a specific property tax much as it did in New England under not dissimilar conditions. Even the land tax with its minimum valuations was for a time practically a specific and not an ad valorem tax. The system of business taxes found in the southern states generally crept into Texas in this period.

The chief interest in the next period, that from 1846 to 1861, centers in the negotiations with the federal government over the assumption of the debt of the Republic. The final outcome of this was the presence in the treasury of Texas, at the time of secession, of United States bonds, which during the first part of the war furnished funds with which to fight the issuer. After the reconstruction period the interest centers in the development of special taxes on corporations, and then in the troubles encountered in handling the great tracts of public lands. But this story is too long and too involved to recapitulate here. In other respects the history of taxation in Texas in recent times shows but little variation from that of any other state.

CARL C. PLEHN.

NELSON, G. N. *Income tax law and accounting*. (New York: G. N. Nelson. 1917. Pp. 205. \$1.)

RANDOLPH, J. F. *United States inheritance and transfer taxes; including federal and state laws for 1916, and rules for procedure under the federal act*. (Newark, N. J.: Soney & Sage. 1916. Pp. 243. \$3.)

REY, B. *Quatre cents milliards, étude sur le coût de la guerre et les indemnités que les puissances ennemies pourront payer*. (Paris: Berger-Levrault. 1917. 1.50 fr.)

ZIMMERMAN, F. W. R. *Die Finanzwirtschaft des Deutschen Reichs und der Deutschen Bundesstaaten zu Kriegsausbruch 1914*. (Berlin: Göschen. 1916. Pp. 237.)

- An analysis of Toronto's budget for 1916, based upon the official estimates, rearranged so as to show costs of service rendered and of things purchased.* (Toronto: Bureau of Municipal Research. 1916. Pp. 40, illus.)
- Annual report of the comptroller of the state of New York.* (Albany: Comptroller's Office. 1917. Pp. 277, xxiii.)
- War loans and the United States.* (New York: Guaranty Trust Co. 1917. Pp. 32.)
- Les zones franches et l'exportation française. Documents et arguments réunis par la Chambre de Commerce de Marseille.* (Paris: Alcan. 1916. Pp. 255. 3.50 fr.)

## Population and Migration

### NEW BOOKS

- BODART, G., and KELLOGG, V. L. *Losses of life in modern wars: Austria-Hungary, France. Military selection and race deterioration.* A publication of the Carnegie Endowment for International Peace. (Oxford: Clarendon Press. 1916. Pp. x, 207. 6s.)
- LEVJEN, J. O. *Scandinavian immigrants in New York, 1630-1674; with appendices on Scandinavians in Mexico and South America, 1532-1640, Scandinavians in Canada, 1619-1620, some Scandinavians in New York in the eighteenth century, German immigrants in New York, 1630-1674.* (Minneapolis, Minn.: Holter Pub. Co. 1916. Pp. xxiv, 438.)
- GURNEY, A. E. *The population of the Polish commonwealth.* (London: Allen and Unwin. 1916. Pp. 39. 6d.)
- HIBBS, H. H. *Infant mortality: its relation to social and industrial conditions.* (New York: Russell Sage Foundation. 1916. Pp. viii, 127.)
- LI, T. L. *Congressional policy of Chinese immigration.* (Nashville, Tenn.: Publishing House of the Methodist Episcopal Church, South. 1916. Pp. 132.)
- MEIGS, G. L. *Maternal mortality from all conditions connected with childbirth in the United States and certain other countries.* Miscellaneous series, no. 6. (Washington: Children's Bureau. 1917. Pp. 66.)
- MORE, A. *Fecundity versus civilisation. A contribution to the study of over-population, as the cause of war and the chief obstacle to the emancipation of women. With special reference to Germany.* (London: Allen and Unwin. 1916. Pp. 52. 6d.)
- WATTAL, P. K. *The population problem in India.* (Bombay: Bennett, Coleman & Co. 1916. Pp. 83.)
- WILLIAMS, H. P. *A social study of the Russian German.* (Lincoln, Neb.: University of Nebraska. 1916. Pp. 101.)